

2 Understanding the LES

UNDERSTANDING YOUR DJMS LEAVE AND EARNINGS STATEMENT

DEFENSE FINANCE AND ACCOUNTING SERVICE MILITARY LEAVE AND EARNINGS STATEMENT																															
ID	NAME (LAST, FIRST, MI)				SEC. SER. NO.	GRADE	PAY DATE	YRS SVC	ETS	BRANCH	ADSN/SSN	PERIOD COVERED																			
ENTITLEMENTS				DEDUCTIONS				ALLOTMENTS				SUMMARY																			
TYPE				AMOUNT				TYPE				AMOUNT				TYPE				AMOUNT				TYPE				AMOUNT			
A B C D E F G H I J K L M N O																+ AMT FWD															
																- TOT ENT															
																- TOT DED															
																- TOT ALMT															
																- NET AMT															
TOTAL																- CR FWD															
																- EOM PAY															
LEAVE				FICA TAXES				FED TAXES				STATE TAXES				PAY DATA															
RF BAL				WAGE PERIOD				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST							
FUND				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
USDT				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
CR BAL				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
STS BAL				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
LV LOBT				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
LV PAID				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
USE/USE				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
FED TAXES				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
STATE TAXES				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
PAY DATA				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
HMO TYPE				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
RAQ/DEPN				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
VRA/CP				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
RANT AMT				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
SHARE				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
STAT				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
JFK				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
DEPN				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
JG/STK				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
BAS TYPE				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
CHARITY YTD				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
TPC				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
FACEIN				SOC WAGE YTD				SOC TAX YTD				MED WAGE YTD				MED TAX YTD				ST				WAGE PERIOD							
REMARKS				YTD ENTITLE				YTD DEDUCT																							

DFAS Form 702, May 97

Defense Finance and Accounting Service
Cleveland Center
Code FFS
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2 Understanding the LES

Your pay is your responsibility. This publication is intended to be used as a guide to aid you in understanding the DJMS Leave and Earnings Statement (LES) DFAS Form 702. Every month you will receive an LES showing entitlements, deductions and allotments. Besides obvious format differences, there are also differences in the content of the LES. The Sea Service Counter will now be displayed in the remarks portion of the LES and the Other Pay Date (OPED) is no longer present on the LES. The LES will now be one page in length.

Verify and keep your LES each month. If your pay varies significantly and you don't understand why, or if you have any questions after reading this publication, consult with your disbursing office.

Fields 1-9 contain the identification portion of the LES.

DEFENSE FINANCE AND ACCOUNTING SERVICE MILITARY LEAVE AND EARNINGS STATEMENT									
ID	NAME (LAST, FIRST, MI)	SOC.SEC.NO	GRADE	PAY DATE	YRS SVC	ETS	BRANCH	ADSN/DSSN	PERIOD-COVERED

- Field 1 **NAME.** The member's name in last, first, middle initial format.
- Field 2 **SOC. SEC. NO.** The member's Social Security Number.
- Field 3 **GRADE.** The member's current pay grade.
- Field 4 **PAY DATE.** The date the member entered active duty for pay purposes in YYMMDD format. This is synonymous with the Pay Entry Base Date (PEBD).
- Field 5 **YRS SVC.** In two digits, the actual years of creditable service.
- Field 6 **ETS.** The Expiration Term of Service in YYMMDD format. This is Synonymous with the Expiration of Active Obligated Service (EAOS).
- Field 7 **BRANCH.** The branch of service, i.e., Navy.
- Field 8 **ADSN/DSSN.** The Disbursing Station Symbol Number used to identify each disbursing office.
- Field 9 **PERIOD COVERED.** This is the period covered by the individual LES. Normally it will be for one calendar month. If this is a separation LES, the separation date will appear in this field.

Fields 10 through 22 contain the entitlements, deductions, allotments, their respective totals and a mathematical summary portion.

ENTITLEMENTS		DEDUCTIONS		ALLOTMENTS		SUMMARY	
TYPE	AMOUNT	TYPE	AMOUNT	TYPE	AMOUNT	+ AMT PWD	13
A	10	11	12			+ TOT ENT	14
B						- TOT DED	15
C						- TOT ALMT	16
D						- NET AMT	17
E						- CR FWD	18
F						+ EOM PAY	19
G							
H							
I							
J							
K							
L							
M							
N							
O							
TOTAL	20	21	22				

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- Field 10 **ENTITLEMENTS.** In columnar style the names of the entitlements and allowances being paid. Space is allocated for fifteen entitlements and/or allowances. If more than fifteen are present the overflow will be printed in the remarks block. Any retroactive entitlements and/or allowances will be added to like entitlements and/or allowances.
- Field 11 **DEDUCTIONS.** The description of the deductions are listed in columnar style. This includes items such as taxes, SGLL, Mid-month pay and dependent dental plan. Space is allocated for fifteen deductions. If more than fifteen are present the overflow will be printed in the remarks block. Any retroactive deductions will be added to like deductions.
- Field 12 **ALLOTMENTS.** In columnar style the type of the actual allotments being deducted. This includes discretionary and nondiscretionary allotments for savings and/or checking accounts, insurance, bonds, etc. Space is allocated for fifteen allotments. If a member has more than one of the same type of allotment, the only differentiation may be that of the dollar amount.
- Field 13 **+AMT FWD.** The amount of all unpaid pay and allowances due from the prior LES.
- Field 14 **+ TOT ENT.** The figure from Field 20 that is the total of all entitlements and/or allowances listed.
- Field 15 **-TOT DED.** The figure from Field 21 that is the total of all deductions.
- Field 16 **-TOT ALMT.** The figure from Field 22 that is the total of all allotments.
- Field 17 **=NET AMT.** The dollar value of all unpaid pay and allowances, plus total entitlements and/or allowances, minus deductions and allotments due on the current LES.
- Field 18 **-CR FWD.** The dollar value of all unpaid pay and allowances due to reflect on the next LES as the +AMT FWD.
- Field 19 **- EOM PAY.** The actual amount of the payment to be paid to the member on payday.
- Fields 20-22 **TOTAL.** The total amounts for the entitlements and/or allowances, deductions and allotment respectively.

Fields 23 through 30 contain leave information.

LEAVE	BF BAL	ERND	USED	CR BAL	EST BAL	LV LOST	LV PAID	USE/LOSE
	23	24	25	26	27	28	29	30

- Field 23 **BF HAL.** The brought forward leave balance. Balance may be at the beginning of the fiscal year, or when active duty began, or the day after the member was paid Lump Sum Leave (LSL).
- Field 24 **ERND.** The cumulative amount of leave earned in the current fiscal year or current term of enlistment if the member reenlisted/extended since the beginning of the fiscal year. Normally increases by 2.5 days each month.

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Field 25	USED. The cumulative amount of leave used in the current fiscal year or current term of enlistment if member reenlisted/extended since the beginning of the fiscal year.
Field 26	CR HAL. The current leave balance as of the end of the period covered by the LES.
Field 27	ETS HAL. The projected leave balance to the member's Expiration Term of Service (ETS).
Field 28	LV LOST. The number of days of leave that has been lost.
Field 29	LV PAID. The number of days of leave paid to date.
Field 30	USE/LOSE. The projected number of days of leave that will be lost if not taken in the current fiscal year on a monthly basis. The number of days of leave in this block will decrease with any leave usage.

Fields 31 through 36 contain Federal Tax withholding information.

FED TAXES	WAGE PERIOD 31	WAGE YTD 32	M/S 33	EX 34	ADD'L TAX 35	TAX YTD 36
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Field 31	WAGE PERIOD. The amount of money earned this LBS period that is subject to Federal Income Tax Withholding (FITW).
Field 32	WAGE YTD. The money earned year-to-date that is subject to FITW.
Field 33	M/S. The marital status used to compute the FITW.
Field 34	EX. The number of exemptions used to compute the FITW.
Field 35	ADD'L TAX. The member specified additional dollar amount to be withheld in addition to the amount computed by the Marital Status and Exemptions.
Field 36	TAX YTD. The cumulative total of FITW withheld throughout the calendar year.

Fields 37 through 41 contain Federal Insurance Contributions Act (FICA) information.

FICA TAXES	WAGE PERIOD 37	SOC WAGE YTD 38	SOC TAX YTD 39	MED WAGE YTD 40	MED TAX YTD 41
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Field 37	WAGE PERIOD. The amount of money earned this LBS period that is subject to FICA.
Field 38	SOC WAGE YTD. The wages earned year-to-date that are subject to FICA.
Field 39	SOC TAX YTD. Cumulative total of FICA withheld throughout the calendar year.
Field 40	MED WAGE YTD. The wages earned year-to-date that are subject to Medicare.
Field 41	MED TAX YTD. Cumulative total of Medicare taxes paid year-to-date.

Fields 42 through 47 contain State Tax information.

STATE TAXES	ST 42	WAGE PERIOD 43	WAGE YTD 44	M/S 45	EX 46	TAX YTD 47
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Field 42	ST. The two digit postal abbreviation for the state the member elected.
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- Field 43 **WAGE PERIOD.** The amount of money earned this LBS period that is subject to State Income Tax Withholding (SITW).
- Field 44 **WAGE YTD.** The money earned year-to-date that is subject to SITW.
- Field 45 **M/S.** The marital status used to compute the SITW.
- Field 46 **EX.** The number of exemptions used to compute the SITW.
- Field 47 **TAX YTD.** The cumulative total of SITW withheld throughout the calendar year.

Fields 48 through 60 contain additional Pay Data.

PAY DATA	BAQ TYPE	BAQ DEPN	VHA ZIP	RENT AMT	SHARE	STAT	JFTR	DEPNS	2D JFTR	BAS TYPE	CHARITY YTD	TPC	PACIDN
	48	49	50	51	52	53	54	55	56	57	58	59	60

- Field 48 **BAQ TYPE.** The type of Basic Allowance for Quarters being paid.
- Field 49 **BAQ DEPN.** A code that indicates the type of dependent.
 I - Member married to member/own right
 R - Own right
 A - Spouse
 C - Child
 W - Member married to member, child under 21
 G - Grandfathered
 D - Parent
 K - Ward of the court
 L - Parents in Law
 S - Student (age 21-22)
 T - Handicapped child over age 21
- Field 50 **VHA ZIP.** The zip code used in the computation of Variable Housing Allowance (VHA) if entitlement exists.
- Field 51 **RENT AMT.** The amount of rent paid for housing if applicable.
- Field 52 **SHARE.** The number of people with which the member shares housing costs.
- Field 53 **STAT.** The VHA status; i.e., accompanied or unaccompanied.
- Field 54 **JFTR.** The Joint Federal Travel Regulation (JFTR) code based on the location of the member for Cost of Living Allowance (COLA) purposes.
- Field 55 **DEPNS.** The number of dependents the member has for VHA purposes.
- Field 56 **2D JFTR.** The JFTR code based on the location of the member's dependents for COLA purposes.
- Field 57 **BAS TYPE.** An alpha code that indicates the type of Basic Allowance for Subsistence (BAS) the member is receiving, if applicable. This field will be blank for officers.
 B - Separate Rations
 C - TDY/PCS/Proceed Time
 H - Rations-in-kind not available
 K - Rations under emergency conditions
- Field 58 **CHARITY YTD.** The cumulative amount of charitable contributions for the calendar year.
- Field 59 **TPC.** This field is not used by the Navy.
- Field 60 **PACIDN.** The activity Unit Identification Code (UIC).

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REMARKS 61	YTD ENTITLE _____ 62	YTD DEDUCT _____ 63
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Field 61 **REMARKS.** Notices of starts, stops and changes to a member's pay items as well as general notices from varying levels of command may appear.

Field 62 **YTD ENTITLE.** The cumulative total of all entitlements for the calendar year.

Field 63 **YTD DEDUCT.** The cumulative total of all deductions for the calendar year.

State Income Tax

Authorizations and Liabilities for Military Personnel

As a general rule, military personnel are subject to the state income tax imposed by the state they claim as their legal domicile. Service members often use the terms "legal domicile" and "home-of-record" interchangeably but these terms are not always identical. "Home-of-record" designates the place the service member entered into military service and to which he/she may be entitled to mileage reimbursement upon separation. In determining "legal domicile" and its right to tax a service member, states frequently consider whether the individual has claimed benefits based on domicile or exercised his or her right to vote in that state. Many states are now requiring proof of any change of domicile. The burden of proof is on the service member.

The Tax Reform Act of 1976 (P.L. 94-555), authorizes the Federal Government to withhold state taxes from active duty personnel whose "home state" requests such withholding. This does not apply to military retired or retainer pay. The Soldiers' and Sailors' Civil Relief Act protects a service member from taxation by a state where he or she is residing due to military orders but is not a legal resident. This does not apply to income earned by the service member at off-duty employment or by spouses and dependents which could be susceptible to taxation by two or more states. Each service member is required to file a return to his or her state of domicile which required it and to the state where residing when off-duty income is earned.

The individual State addresses are listed below. It is extremely important to check with a Legal Assistance Officer or the state tax authorities for more specific information pertaining to changes in state tax legislation and the tax liabilities of military personnel.

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| 1. Alabama Montgomery, AL 36130 | Department of Finance and Revenue
300 Indiana Ave., N.W
Washington D.C. 20001 | 16. Indiana
Department of Revenue
100 N. Senate Ave.
Indianapolis, IN 46204 |
| 2. Alaska | | |
| 3. Arizona
Department of Revenue
1900 W. Washington West Wing
State Capitol
Phoenix, AZ 85007 | 10. Florida | 17. Iowa
Department of Revenue
PG. Box 10457
Des Moines, IA 50306 |
| 4. Arkansas
State Revenue Division
P.O. Box 3628
Little Rock, AR 72203 | 11. Georgia
Department of Revenue
Income Tax Division
Trinity-Washington Bldg.
Atlanta, GA 30334 | 18. Kansas
Director of Taxation
Department of Revenue
State Office Bldg.
Topeka, KS 66612 |
| 5. California
Franchise Tax Board
Sacramento, CA 95867 | 12. Guam | 19. Kentucky Revenue
Cabinet
Frankfort, KY 40620 |
| 6. Colorado
Department of Revenue
1375 Sherman St.
Denver, CO 80261 | 13. Hawaii
Department of Taxation
PG. Box 259
Honolulu, HI 96809 | 20. Louisiana
Department of Revenue
and
Taxation
Income Tax Section
P.O. Box 201
Baton Rouge, LA 70821 |
| 7. Connecticut
Department of Revenue
92 Farmington Ave.
Hartford, CT 06105 | 14. Idaho
Department of Revenue
and
Taxation
State Tax Commission
PG. Box 36
Boise, ID 83722 | 21. Maine
Bureau of Taxation
State Office Bldg.
Augusta, ME 04333 |
| 8. Delaware
Division of Revenue
820 French St.
Wilmington, DE 19899 | 15. Illinois
Department of Revenue
P.O. Box 3545
Springfield, IL 62708 | |
| 9. District of Columbia | | |

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22. Maryland
Income Tax Division
Office of Comptroller
Annapolis, MD 21401
23. Massachusetts
Department of Corporations
and
Taxation
Income Tax Bureau
100 Cambridge St.
Boston, MA 02204
24. Michigan
Michigan Department of
Treasury
Individual Income Tax
Division
Lansing, MI 48922
25. Minnesota
Department of Revenue
Income Tax Division
P.O. Box 64446
St. Paul, MN 55164
26. Mississippi
State Tax Commission
P.O. Box 960
Jackson, MS 39205
27. Missouri
Department of Revenue
P.O. Box 2200
Jefferson City, MO 65105
28. Montana
Department of Revenue
Income Tax Division
Helena, MT 59620
29. Nebraska
Department of Revenue
P.O. Box 94818
Lincoln, NE 68509
30. Nevada
31. New Hampshire
Department of Revenue
Administration
P.O. Box 637
Concord, NH 03301
32. New Jersey
Division of Taxation
West & Willow Streets
Trenton, NJ 08646
33. New Mexico
Taxation & Revenue
Department
P.O. Box 630
Santa Fe, NM 87509
34. New York
Department of Taxation and
Finance
State Campus
Albany, NY 12227
35. North Carolina
Department of Revenue
PG. Box 25000
Raleigh, NC 27640
36. North Dakota
Tax Commissioner
State Capitol
Bismarck, ND 58505
37. Ohio Department of
Taxation Columbus, OH
43215
38. Oklahoma
Oklahoma Tax Commission
2501 Lincoln Blvd.
Oklahoma City, OK 73194
39. Oregon
Department of Revenue
Revenue Bldg.
Salem, OR 97310
40. Pennsylvania
Department of Revenue
Personal Income Tax
Bureau
Harrisburg, PA 17105
41. Puerto Rico
42. Rhode Island
Division of Taxation
289 Promenade St.
Providence, RI 02908
43. South Carolina
Tax Commission
Income Tax Division
Box 125
Columbia, SC 29214
44. South Dakota
45. Tennessee
Department of Revenue
500 Deaderick St.
Nashville, TN 37242
46. Texas
47. Utah
State Tax Commission
H.M. Wells Office Bldg.
Salt Lake City, UT 84134
48. Vermont Department of
Taxes Mont Pelier, VT
05602
49. Virginia
Department of Taxation
Box 760
Richmond, VA 23282
50. Washington
51. West Virginia
State Tax Department
Income Tax Division
P.O. Box 2389
Charleston, WV 25328
52. Wisconsin
Department of Revenue
P.O. Box 8906
Madison, WI 53708
53. Wyoming